



STUDENT NOTE BOOK

IBRAHIM EASA KAREEM
Bcom (computer)
2nd year.

LEDGER

CASH A/c

particulars	Amount	Date	particulars	Debit	Credit
To Capital A/c	✓ 100000	4-6-98	By purchases A/c	✓ 8000	
To Sales A/c	✓ 10,000	6-6-98	By Salaries A/c	✓ 5000	
To Bhakta A/c	✓ 3000	7-6-98	By Machinery A/c	✓ 20,000	
		9-6-98	By Bank A/c	✓ 4000	
		11-6-98	By materials A/c	✓ 2000	
		17-6-98	By Rent A/c	✓ 2,500	
		20-6-98	By postage A/c	✓ 150	
		27-6-98	By Drawing A/c	✓ 3,500	
		30-6-98	By purchases A/c	✓ 4000	
		30-6-98	By market fees A/c	✓ 500	

Sales A/c

2-6-98	By Cash A/c	✓ 10,000
14-6-98	By Gopal A/c	✓ 1500
29-6-98	By Rama Rao A/c	✓ 5000

Purchases A/c

6-98	To Cash A/c	✓ 8000		
6-98	To Rajini A/c	✓ 1000		
6-98	To Cash A/c	✓ 4000		

Dr

Salaries A/c

Date	particulars	Amount	Date	particulars	Amount
6-6-98	To Cash A/c	✓ 5000			

Dr

Machinery A/c

7-6-98	To Cash A/c	✓ 20,000			
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Dr

Bank A/c

9-6-98	To Cash A/c	✓ 4000			
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Dr

Capital A/c

			1-6-98	By Cash A/c	✓ 100000
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Maheshwari A/c

Particulars	Amount	Date	Particulars	Amount
To Cash A/c	✓ 2000			

Gopal A/c

Particulars	Amount	Date	Particulars	Amount
To Sales A/c	✓ 1,500			

Lalaji's A/c

Particulars	Amount	Date	Particulars	Amount
		16-4-98	By purchase A/c	✓ 1000

Bhasker A/c

Particulars	Amount	Date	Particulars	Amount
		17-4-98	By Cash A/c	✓ 3,000

Dr		Rent A/c	Cr		
Date	Particulars	Amount	Date	Particulars	Amount
19-4-98	To Cash A/c	✓ 2,500			
Dr		Postage A/c	Cr		
20-4-98	To Cash A/c	✓ 150			
Dr		Drawing's A/c	Cr		
27-4-98	To Cash A/c	✓ 3,500			
Dr		Rama Rao's A/c	Cr		
29-6-98	To Sales A/c	✓ 5000			

Audit Fees A/c

W:

	particulars	Debit	Credit	Amount
10-78	To Cash A/c	✓ 500		

DX @/33

CASH A/c

Date	particulars	Dr Amount	Credit Date	particulars	Cr amount
1-7-98	To Capital A/c	30,000	8-7-98	By Drawing a/c	5000
30-7-98	To prasad's A/c	6850	11-7-98	By Furniture A/c	14000
31-7-98	To Bank A/c ✓	7000	19-7-98	By Advertisment A/c	1000
			21-7-98	By Bank A/c	12000
			26-7-98	By Kisan A/c	8940
			28-7-98	By Stationery A/c	150
			29-7-98	By Rent A/c	1500
			30-7-98	By 31-7-98 By prashant A/c	1000
			31-7-98	By Balance c/d	260
		43850			43850
		260			
1-8-98	To Balance b/d				

DX

Sales A/c

	Sales A/c	Cr
	To Balance b/d	
31-7-98	To Balance c/d	
	14000	2-7-98
		By Ashok a/c
		31-7-98 By Rajastores A/c ✓
		31-7-98 By Diwakar a/c ✓
	14000	14000
		1-8-98 By Balance b/d
		14000

P. Shokhi A/c

Dr

	Debit	Amount	Rate	Credit	Debit	Credit
To Sales A/c		10,000	17-7-98	By Sales Returns A/c	500	
			31-7-98	By Balance C/d	9,500	
		10,000				10,000

Purchases A/c

Cr

	Debit	Amount	Rate	Credit	Debit	Credit
To Shivaji A/c		3000	17-7-98	By Drawings A/c	1400	
			31-7-98	By Balance C/d	1600	
		3000				3000

Capital A/c

Cr

	Debit	Amount	Rate	Credit	Debit	Credit
To Balance c/d		30,000	1-7-98	By Cash A/c	30,000	
		30,000	1-8-98	By Balance b/d	30,000	
						30,000

Dr

Shivaji's A/c

Date	Preculiar	Amount	Date	Preculiar	Amount
14-7-98	To purchases return A/c	600	4-7-98	By purchases A/c	3000
31-7-98	To Balance c/d	2400			3000
		3000	1-8-98	By Balance b/d	2400

Dr

Banks A/c

21-7-98	To Cash A/c	12000	6-7-98	By Type writer A/c	8000
31-7-98	To Balance c/d	3000	31-7-98	By Cash A/c	3000
		15000			15000
			1-8-98	By Balance b/d	3000

Dr

Type writer A/c

6-7-98	To Bank A/c	8000	31-7-98	By Balance c/d	8000
1-8-98	To Balance b/d	8000			

Dr

Drawings A/c

8-7-98	To Cash A/c	5000	31-7-98	By Balance c/d	6400
24-7-98	To purchases A/c	1,400			6400
1-8-98	To Balance b/d	6400			

Furniture A/c

Dr.	Debit	Credit	Date	Particulars	Credit
	14000		31-3-98	By Balance cred	14000
	14000				

Purchase Return A/c

			14-3-98	By Shiva Jyoti	600

Sales Return A/c

Dr.	14000 A/c ✓	500			

Advertisement A/c

Dr.	12th A/c	1000			

Dr

Kiran's A/c

Dr	Particulars	To Amount	Date	Particulars	To Amount
26.7.98	10 Cash A/c	8,100			
26.7.98	10 Discount A/c	60			

Dr

Discount A/c

30.7.98	10 Cash A/c	150	26.7.98	By Kiran A/c	60
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Dr

Stationery A/c

28.7.98	10 Cash A/c	150			
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Dr

Plant A/c

29.7.98	10 Cash A/c	1,500			
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Pratap A/c

Dr

number	amount	date	particulars	to	amount
		30.7.98	By Cash A/c		6850
		30.7.98	By Discount A/c		150

Raja Stores A/c.

Dr

recd A/c ✓ 2000

Pratap A/c

Dr

recd A/c ✓ 1000

Niwarkata A/c

Dr

recd A/c ✓ 2000

Dr

CASH AC/C

Date	Debit	Credit	Amount	Date	Debit	Credit	Amount
4-1-06	To Sales A/c		8000	2-1-06	By Purchase A/c		
10-1-06	To Neepak's A/c		2,500	9-1-06	By Payable A/c		
13-1-06	To Sales A/c		1,800	14-1-06	By Purchase A/c		
19-1-06	To Interest A/c		200	17-1-06	By Rent A/c		
22-1-06	To Commission A/c		100	31-06	By Salaries A/c		
1-2-06	To Balance b/d		12,700	31-06	By Balance c/d		

Dr

Purchaser A/c

21-06	To Cash A/c		5000	31-1-06	By Balance c/d		
5-1-06	To Payable A/c		2000				8,700
14-1-06	To Cash A/c		1,200				
			3,200				8,000
1-2-06	To Balance b/d		8,000				

Dr

Sales A/c

31-1-06	To Balance c/d		12,800	4-1-06	By Cash A/c		
				8-1-06	By Neepak's A/c		
				13-1-06	By Cash A/c		
			12,800	1-2-06	By Balance b/d		
							12,800

Dr

Payable A/c

9-1-06	To Cash A/c		1,600	5-1-06	By Purchase A/c		
24-1-06	To Purchase Returns A/c		200				200
31-1-06	To Balance c/d		200				2,500
			2,000	1-2-06	By Balance b/d		2,000

Debits A/c

Debit	Amount	Date	Particulars	T	F	Amount
	2000	10-1-06	By Cash A/c			2000
	1500	25-1-06	By Cash Savings A/c			1500
	4000					4000
		1-2-06	By Balance b/d			1000

Credit A/c

Credit	Amount	Date	Particulars	C	A	Amount
400		21-06	By Balance C/d			400
100						

Dr.

Dr.	Amount	Particulars	Dr.
	100	By Cash A/c	200
	200	By Balance b/d	✓ 200

On Adjustment A/c

On Adjustment	Amount	Date	Particulars	O	A	Amount
	00	22-06	By Cash A/c			100
	100	1-2-06	By Balance b/d	✓		100

Dr

Purchases Return A/c

Cr

Date	particulars	T	amount	Date	particulars	T	amount
31-1-06	To Balance b/d	200		24-1-06	By Fruits a/c		200
				1-2-06	By Balance b/d		200

Dr

Sales Return A/c

Cr

21-1-06	To Deepak a/c	1600		31-1-06	By Balance c/d		1600
1-2-06	To Balance b/d	1500					

Dr

Furnitures A/c

Cr

29-1-06	To Usma & Co a/c	1600		31-1-06	By Balance f/d		1600
1-2-06	To Balance b/d	1500					

Dr

Usma & Co a/c

Cr

31-1-06	By Balance c/d	1500		29-1-06	By Furniture a/c		1500
				1-2-06	By Balance b/d		1500

Salter & Co

Rs

where	amount	date	particulars	amount
to A/c	1600	3-1-06	By Balance c/d	+1,800
Cash b/d ✓	1800			

Dr

Cred
Expenditure

Date	Particulars	Amount	Date	Particulars	Amount
24-06	To Capital A/c	5000	3-4-06	By Bank A/c	40,000/-
24-06	To Sales A/c	4000	4-4-06	By Purchase A/c	2000
8-4-06	To Sales A/c	3000	18-4-06	By Advertisement A/c	300
9-4-06	To Ajay & Co A/c	1000	19-4-06	By Stationery A/c	100
12-4-06	To Rent A/c	100	23-4-06	By Purchase A/c	4000
15-4-06	To Commission A/c	125	25-4-06	By Postage A/c	15
16-4-06	To Interest A/c	200	1000	By Bank	4000
22-4-06	To Sales A/c	2000	12-4-06	By Drawing A/c	1000
			6-5-06	By Balance b/d	6744/-
			15-06	By Balance c/d	

Dr

Sales A/c

6-4-06	To Cash A/c	2000	22-4-06	By Purchase A/c	4000
24-4-06	To Purchase A/c	800	30-4-06	By Drawing A/c	600
31-4-06	To Balance c/d	1800			4000/-
		4,600			
			15-06	By Balance b/d	1800

Dr

Sales A/c

21-4-06	To Balance c/d	1000	6-4-06	By Cash A/c	4000
			8-4-06	By Cash A/c	3000
			22-4-06	By Cash A/c	2000
					4000/-
		9000			
			15-06	By Balance b/d	9000

Capital A/c

date	amount	particulars	amount
Balance C/d	50,000	By Cash A/c	50,000
1-5-06		By Balance b/d	50,000

Bank A/c

1. 4/06	40,000	By Machinery A/c	10,000
12. 4. 06		By Mohanji A/c	800
14. 4. 06		By Satachi A/c	600
20. 4. 06		By Furniture A/c	300
21. 4. 06		By Cash A/c	1000
26. 4. 06		By Cash A/c	700
28. 4. 06		By Mohanji A/c	500
29. 4. 06		By Cash A/c	400
2006 b/d 26/5/06	40000	36000 By Banker's chq.	8500

Machinery A/c

1. 4. 06	10,000	By Balance C/d	10,000
Balance b/d	10,000		

Wages A/c

1. 4. 06	1000	By Cash A/c	1000
		By Balance b/d	1000

		Mohan A/c			
Dr	Particulars	T	Amount	Date	Credit
124-06	To Bank A/c		800	31-4-06	By Balance C/d
5-06	To Balance b/d		800		

		Pank A/c			
Dr	Particulars	T	Amount	Date	Credit
124-06	To Bank A/c		400	13-4-06	By Cash A/c
				21-4-06	By Balance C/d
15-06	To Balance b/d		400		
			800		

		Salaries A/c			
Dr	Particulars	T	Amount	Date	Credit
14-4-06	To Bank A/c		600	31-4-06	By Balance C/d
21-4-06	To Balance b/d		500		

		Commission A/c			
Dr	Particulars	T	Amount	Date	Credit
21-4-06	To Balance C/d		125	13-4-06	By Cash A/c
				15-06	By Balance b/d

Interest A/c

Particulars	Amount	Date	Particulars	Amount
1-4-06 C/d	200	16-4-06	By Cash A/c	200
		1-5-06	By Balance b/d	✓ 200

Advertisement A/c

Particulars	Amount	Date	Particulars	Amount
1-4-06	300	31-4-06	By Balance C/d	300
Interest b/d	✓ 300			

Stationery A/c

Particulars	Amount	Date	Particulars	Amount
1-4-06	100	31-4-06	By Balance C/d	100
Interest b/d	✓ 100			

Furniture A/c

Particulars	Amount	Date	Particulars	Amount
1-3-06	500	31-4-06	By Balance C/d	500
1-4-06	✓ 500			

Dr

Krishna's A/c

Cr

Date	Particulars	Amount	Date	Particulars	Amount
1-26-4-06	To Bank A/c	1000	24-4-06	By Bank A/c	8
		1000	31-4-06	By Balance C/d	1012

Dr

Premji A/c

Cr

25-4-06	To Cash A/c	15	3-4-06	By Balance C/d	15
1-5-06	To Balance b/d	15			

Dr

Drawings A/c

Cr

22-4-06	To Cash A/c	400	3-4-06	By Balance C/d	1550
27-4-06	To Drawings A/c	550			
30-4-06	By Bank A/c	600			
		1550			1550
1-5-06	To Balance b/d	1550			

Initial Balance			
Description	Amount	Credit Balances	Amount
	260	Sales A/c	14000
Dr.	9,500	Capital A/c	20,000
Cr. A/c	1600	Stationery A/c	2400
Cr. A/c	8000	Bank A/c	3000
A/c	6400	Purchase Return A/c	600
Cr. A/c	14000	Marketing A/c	2000
Total A/c	500		
Total A/c	1000		
Dr.	3000		
Cr.	90		
Cr. A/c.	150		
	1500		
Total A/c	2000		
Cr. Cr. A/c	1000		
Cr. Cr. A/c	2000		
	53000		51000

Dr 3/5/22

CASH A/c

date	particulars	Amount	date	particulars	Amount
1-06	To Capital A/c	500	4-1-06	By Stationery A/c	150
5-06	To Vishwanath A/c	4500	9-1-06	By Bank A/c	3000
20-1-06	To Mallikarjunaswami Paris A/c	5850	24-1-06	By Chinni A/c	4800
22-1-06	To Sale A/c	8000	30-1-06	By Salaries A/c	2000
29-1-06	To Kishore Karunakar A/c	10000	31-1-06	By Bank A/c	1000
					28500
1-2-06	To Balance b/d	10000			28500

Dr

Furnitures A/c

2-1-06	To Rangappa A/c	5000	31-1-06	By Balance c/d	9850
13-1-06	To Chinni A/c	4850			
1-2-06	To Balance b/d	9850			

Dr

Excess A/c

31-1-06	To Balance c/d	18500	3-1-06	By Vishwanath A/c	11500
			16-1-06	By Mallikarjunaswami Paris A/c	6000
			22-1-06	By Cash A/c	8000
		18500	1-2-06	By Balance b/d	18500

Bank A/c				
Customer		Date	Customer	
C. S. Limbers	50000	1-1-06	Bal Rajgopal A/c	49000
Capital A/c	100000		By Capital A/c	100000
Cash A/c	30000	20/1/06	By Cash A/c	30000
to Fixed A/c	50000	31-1-06	By Fixed A/c	50000
	50000			50000
	50000			50000
	50000			50000
	50000			50000
Balance b/f	21000	31-1-06	By Balance c/d	32000

Bank Statement				
To Bank A/c	4900	2-10	By withdrawal A/c	5000
To Demand A/c	100			
	5000			5000

Furniture & Fitting A/c				
				11
• To Capital A/c	3000	31-1-06	By Balance c/fd	
2. To Godfrey Ltd A/c	2000			4600
	1600			
	4600			4600
• To Balance b/d	14600			

Plant & Machinery A/c				
To Capital A/c	8000	31-10-06	By Balance C/d	21300
	21300			
To Balance b/d	✓ 21300			

Dr		Discount A/c			Credit
Date	PARTICULARS	Debit	Credit	Debit	Credit
15-1-06	To Vishwanathans A/c	4,000	7-1-06	By Bagopalans A/c	100
20-1-06	To Mitali Jagwara Kao's A/c	100 150	24-1-06 31-1-06	By Chiraj A/c By Balance c/d	50 100
1-2-06	To Balan. c/d	250 100			250

Dr		Chiraj A/c			Credit
Date	PARTICULARS	Debit	Credit	Debit	Credit
24-1-06	To Cash A/c	4,800	13-1-06	By Purnadas A/c	4,800
24-1-06	To Discount A/c	50			
		4,850			4,850

Dr		Vishwanathans A/c			Credit
Date	PARTICULARS	Debit	Credit	Debit	Credit
3-1-06	To Sales A/c	4,500	1-1-06	By Cash A/c	4,500
			1-1-06	By Discount A/c	400
		4,100			4,100

Dr		Capital A/c			Credit
Date	PARTICULARS	Debit	Credit	Debit	Credit
31-1-06	To Balance c/d	30,000	1-1-06	By Cash A/c	500
			1-1-06	By Rent A/c	200
			1-1-06	By Furniture & Fittings A/c	3,000
			1-1-06	By Plant & Machinery A/c	21,300
		24,000	1-2-06	By Balance b/d	20,000

Kishore, Karwantrao A/c

Dr.	particular	Amount	Date	particular	Amount
10,000	To Balance C/d	10,000	29-1-06	By Cash A/c	10,000
			1-2-06	By Balance b/d	10,000

Godrej Ltd A/c

Dr.	particular	Amount	Date	particular	Amount
1,600	To Balance C/d	1,600	27-1-06	By Furniture A/c	1,600
			1-2-06	By Balance b/d	1,600

Mali Kharguna Rao's A/c

Dr.	particular	Amount	Date	particular	Amount
6000	To Sales A/c	6000	20-1-06	By Cash A/c	5850
			20-1-06	By Discount A/c	150
		6000			6000

Stationery A/c

Dr.	particular	Amount	Date	particular	Amount
150	To Cash A/c	150	31-1-06	By Balance c/d	150
150	To Balance b/d	150			

DR		Salaries Dr.			CR	
Date	Particulars	Debit	Date	Particulars	Credit	Amount
30-1-06	To Cash A/c	2000	31-1-06	By Balance C/d		2000
30-1-06	To Balance b/d	2000				
DR		Rent A/c			CR	
31-1-06	To Bank A/c	1,200	31-1-06	By Balance C/d		1,200
1-2-06	To Balance b/d	1,200				

Trial Balance

Debit Balances	Amount	Credit Balances	Amount
Cash A/c	18800	Sales A/c	18500
Postages A/c	9850	Capital A/c	30000
Bank A/c	2100	Kishore Kharwaria A/c	10,000
Computer & Fitting A/c	4600	Gopchand Ltd A/c	1,600
Plant & Machinery A/c	21300		
Discount A/c	100		
Stationery A/c	150		
Salaries A/c	2000		
Rent A/c	1,200		
	60100		60100

Dr

Trial Balance.

Cr

Debit Balances	Amount	Credit Balances	Amount
Cash A/c	14610	Sales A/c	9000
Purchases A/c	1800	Capital A/c	50,000
Machinery A/c	10,000	Bank A/c	
Materials A/c	800	Drawings A/c	1000
Rent A/c	300	Commission A/c	125
Salaries A/c	500	Interest A/c	200
Advertisement A/c	300		
Stationery A/c	100		
Furniture A/c	500		
Krishna's A/c	100		
Postage A/c	15		
Drawing A/c	1,550		
Bank A/c	25350		